

SIKKIM



GOVERNMENT **GAZETTE**

EXTRAORDINARY
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Gangtok **Friday 13th April, 2018** **No. 158**

GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK

No. 16/2018 – State Tax

Dated: 23rd March, 2018

NOTIFICATION

In exercise of the powers conferred by section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereafter in this notification referred to as the Act) read with sub-rule (5) of rule 61 of the Sikkim Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby specifies that the return in FORM GSTR-3B for the month as specified in column (2) of the Table below shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No	Month	Last date for filing of return in FORM GSTR-3B
(1)	(2)	(3)
1.	April, 2018	20 th May, 2018
2.	May, 2018	20 th June, 2018
3.	June, 2018	20 th July, 2018

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B: Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger, as the case maybe, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.

Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
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